



Certificate of Attendance

Daniel Kunc

successfully completed a three-day International Taxation Course on

Interpretation and Application of Tax Treaties I

Prague, Czech Republic, 5 – 7 February 2007

The course was conducted by the

IBFD International Tax Academy

Certified by:

A handwritten signature in blue ink, appearing to read 'Arcotia Hatsidimitris', is written over a horizontal line.

Arcotia Hatsidimitris
Head IBFD International Tax Academy

Topics taught on the course included:

- Introduction to Interpretation and Application of Tax Treaties
- The Permanent Establishment Concept
- Residence
- Business Profits
- Passive Income
- Employment Income
- Methods for the Avoidance of Double Taxation

Field of study: Taxes

Instructional method: Group-live

Number of CPE credits: 18½

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. (National Registry of CPE Sponsors ID Number: 107989)

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